No. 80-1864

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IN THE

Supreme Court of the United States

OCTOBER TERM, 1980

MOBIL OIL CORP., ATLANTIC RICHFIELD CO., GULF OIL CORP., UNITED REFINING CO., CHEVRON U.S.A. INC., AMOCO OIL CO., TEXACO INC. and EXXON CORP.,

Respondents,

—v.—

JAMES H. TULLY, JR., THOMAS H. LYNCH, and FRANCIS KOENIG, constituting the New York State Tax Commission; ROBERT ABRAMS, Attorney General of the State of New York; and JAMES L. LAROCCA, Commissioner of the New York State Energy Office,

Petitioners.

NEW ENGLAND PETROLEUM CORP.,

Respondent,

—v.—

JAMES H. TULLY, JR., Commissioner of Taxation and Finance of the State of New York, and ROBERT ABRAMS, Attorney General, State of New York,

Petitioners.

AMERADA HESS CORP.,

Respondent,

—v.—

JAMES H. TULLY, JR., THOMAS H. LYNCH, and FRANCIS KOENIG, constituting the New York State Tax Commission; ROBERT ABRAMS, Attorney General of the State of New York; and JAMES L. LAROCCA, Commissioner of the New York State Energy Office,

Petitioners.

ON PETITION FOR A WRIT OF CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE SECOND CIRCUIT

RESPONDENTS' JOINT APPENDIX TO BRIEF IN OPPOSITION

RESPONDENTS' JOINT APPENDIX

TO BRIEF IN OPPOSITION

LISTING PURSUANT TO SUPREME COURT
RULE 28.1

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AMERADA HESS CORPORATION

SUBSIDIARIES

Anglomar Shipping Company Ltd. (United Kingdom)
Bushehr Petroleum Co. (Iran)
Conmar Terminals, Ltd. (Canada)
D'Ippolito Oil Company (Delaware)
Esperanza Petroleum Corporation (Delaware)
First United Shipping Corp. (Liberia)
Interocean Tanker Corp. (Liberia)
Matco Tankers (U.K.) Ltd. (United Kingdom)
Meadville Corporation (New Jersey)
Minas y Petroleos del Ecuador (Ecuador)
Oasis Oil Company of Libya, Inc. (Delaware)
Ontario Terminals, Inc. (Pennsylvania)
Petroleos Yasuni, C.A. (Ecuador)
Reserve Terminal Corporation (New Jersey)
St. Croix Petrochemical Corp. (U.S. Virgin Islands)
Second Reserve Terminal Corp. (New Jersey)
Second United Shipping Corp. (Liberia)
Solar Gas, Inc. (Nevada)
South Jersey Terminal Corp. (New Jersey)
Third United Shipping Corp. (Liberia)
Wyatt, Inc. (Connecticut)

AFFILIATES

Ariadne Co., L.P. (Delaware)
Artemis Marine Co., L.P. (Delaware)
Atlas Marine Co. (New York)
Granreunion Co. (Liberia)

AMOCO OIL COMPANY

Analog Devices
Chicago Bank of Commerce
Cetus Corporation
Dearborn Park Corporation
Illinois Neighborhood Development Corporation
Solarex Corporation
Semix
Alberta Gas Trunk Line Company, Limited
Alberta Underground Storage, Limited
L.C.P. Operations, Limited
Pembalta Gas System No. 1, Limited
Pembalta Gas System No. 2, Limited
Pembalta Gas System No. 3, Limited
Pembalta Gas System No. 4, Limited
Pembalta Gas System No. 5, Limited
Pembalta Gas System No. 6, Limited
Pembalta Gas System No. 7, Limited
Pembalta Gas System No. 8, Limited
A/S Penkem
Amoco Fina, S.A.
China American Petrochemical Company, Limited
Rhodiaco Industrias Quimicas, Limitada
Samsung Petrochemical Company, Limited
Tereftalatos Mexacanos, S.A.
A.G. International Chemical Company, Inc.
Amoshore Drilling Company
Far East Bulk Carriers, Inc.
Intercontinental Quimica, S.A.
Singapore Petroleum Company Pte., Limited
Singapore Refining Co. Pte., Ltd.
Societa Oleodotto Tavazzano Trecate, S.p.A.
Mainline Pipeline, Limited
Cliffe Storage, Limited
Kharg Chemical Company, Limited
Mittelland Raffinerie, A.G. (The)
Petroleum Storage, Limited
Petrolera Curaray, S.A.
Gulf of Suez Petroleum Company

Rudeis Oil Company
Torsina Oil Company
Amoco Australia, Limited
Madras Fertilizers, Limited
Madras Refineries, Limited
Iran Pan American Oil Company
Stratford Transportation
AIMSA S.A. de C.V.
Amoco Exploration Ziare, S.P.R.L.
Fertilizers of Trinidad and Tobago, Limited
Ocean Minerals Company
Cymoly Corporation
Cyprus Anvil Mining Corporation, Ltd.
Pelly River Mines, Limited (N.P.L.)
Cyprus Metallurgical Processes Corporation
Cyprus Pima Mining Company
General Electric Company
Salmon River Scheelite Corporation
Madison Minerals, Inc.
Mount Wheeler Mines, Limited
Nihon Mistron Company, Limited
Rome Group, Incorporated
Sierra Talc De Mexico, S.A.
Sierra Monterey, S.A.
White Pigment Corporation
Minera Cuicuilco, S.A. de C.V.
Rio Blanco Oil Shale Company
ACM Services, Incorporated
Atlas Supply Company
Farmers Fertilizer Company
Chicap Pipeline Company
Colonial Pipeline Company
Dixie Pipeline Company
West Shore Pipe Line Company
Wyco Pipe Line Company
Abbott Pipe and Supply
FM-4 Gila River Corporation
Indecorp, Inc.
Redman Pipe and Supply Company
Canyon Reef Carriers, Incorporated
East Texas Salt Water Disposal Company

Gravcap, Incorporated
Sultran, Limited

ATLANTIC RICHFIELD COMPANY

Alyeska Pipeline Service Company
Anaconda-Ericcson Inc.
Badger Pipe Line Company
Black Lake Pipe Line Company
Chapin, Kieley & Howe, Inc.
Colonial Pipeline Company
Cook Inlet Pipe Line Company
Delaware Bay Transportation Company
Dixie Pipeline Company
East Texas Salt Water Disposal Co.
Flower Street Limited
Gravity Adjustment, Inc.
Hardy Oil Company
Hydrokem Performance Chemicals Company
Iricon Agency Ltd.
Kenai Pipe Line Company
Lavan Petroleum Co.
Montoro, Empresa Para La Industria Quimica
Nihon Oxirane Company, Ltd.
Oil Shippers Service, Inc.
Ontario Terminals Inc.
Platte Pipe Line Company
Sinclair Venezuelan Oil Company
Tecumseh Pipe Line Company
Texas-New Mexico Pipe Line Company
Trans Mountain Oil Pipe Line Company

CHEVRON U.S.A., INC.

Standard Oil Company of California
AMAX Inc.
American Overseas Petroleum Limited
Pars Investment Corporation
Chevron Oil Company (Nigeria)

Cetus Corporation
Irving Oil Company, Limited
Irving Oil Limited
Eastern Oil and Service Stations Ltd.
Irving Oil Limited
Aditivos Mexicanos, S.A.
Cansulex Limited
Chevron Chemical S.A.
BP-California Limited
Chevron Chemical Company S.A.F.
Chevron Quimica do Brasil Ltda.
Asfaltos Chevron S.A.
Chevron Oil Europe (Services), Inc.
Coromandel Fertilisers Limited
Insecticidas Ortho, S.A.
Karonite Chemical Company, Limited
Nippon Petroleum Detergent Company, Limited
Orobis Limited
Orogil, S.A.
Societe Calgil
Petrosynthese, S.A.
Quimicas Ortho de California, Limitada
Chevron do Brasil Participacoes e Empreendimentos Ltda.
C-W Properties, Inc.
Glenwood Properties
Arabian American Oil Company
Calpam B.V.
Calpam Luxembourg S.A.R.L.
Caltex Mediterranean Limited
Caltex Deutschland G.m.b.H.
Hydrantenbetriebsgesellschaft
Deutscher Kraftverkehr Ernst Grimmke G.m.b.H.
Nord-West Kavernengesellschaft G.m.b.H.
Rhein-Main-Rohrleitungstransport G.m.b.H.
Aircraft Fuel Supply B.V.
Calpam Vloeibaar Gas B.V.
City Parkeergarage (City Parking) B.V.
Deventer Ijssportcentrum N.V.
Maasvlakte Olie Terminal N.V.

Rotterdam-Antwerpen Pipleiding
(Nederland) B.V.
A/S Hydrantanlaegget Koebenhavns
Lufthavn, Kastrup
Provestenens Dampforayning Nord A/S
Chevron Oil Europe (Services), Inc.
DE.BA.-Deposito di Bari - S.p.A.
MARS-Milan Airport Refuelling Service
S.p.A.
Raffineria di Roma S.p.A.
Seram - S.p.A.
VECAL - Veneta Carburanti Lubrificanti
S.p.A.
Chevron Oil Sales Company
Chevron Oil Europe (Services), Inc.
BP-California (Grangemouth) Limited
Hertfordshire Oil Storage Limited
Hydrant Servicing Company Limited
United Kingdom Oil Pipelines Limited
Warwickshire Oil Storage Limited
Saraco S.A.
UBAG - Unterflurbetankungsanlage
Flughafen Zurich
Chevron Transport Corporation
N.V. Rotterdam-Rijn Pijpleiding
Maatschappij
Combugaz
Petroleum Products Storage and Transport
Company, Societe Anonyme
Societe Belge de Transport par Pipeline
Societe Anonyme
Rotterdam-Antwerpen Pijpleiding (Belgie)
N.V.
Societa per Azioni Raffineria Padana Olii
Minerali SARPOM
The Associated Octel Company Limited
A.K. Chemie G.m.b.H. & Co. K.G.
(a partnership)
Associated Octel Co. (South Africa)
(Proprietary) Limited
Societa Italiana Additivi per Carburanti
(S.I.A.C.)

Societe Octel-Kihlmann
Societe d'Etude et d'Exploitation de la Raffinerie du Tchad
Chevron Oil Company of Portugal
S.A. Escuela Bella Vista
Shale Oil Syndicate, Inc.
Rimbey Pipe Line Co., Ltd.
Sultran Ltd.
Chevron Transport Corporation
Oleoducto del Zulia, S.A.
Atlas Supply Company
Canyon Reef Carriers, Inc.
Compania Comercial Chevron S.A. (Inactive)
Felix Oil Company
Kenai Pipe Line Company
Kentucky Agricultural Energy Corporation
Long Beach Oil Development Company
Plantation Pipe Line Company
Societe de Manutention de Carburants Aviation de Tahiti
Standard Pacific Gas Line Inc.
Compania Comercial Conchan S.A. (Inactive)
Compania de Niquel Colombiano, S.A.
Compania de Petroleo Chevron S.A.
Cornwallis Arctic Oils Limited
Crest Exploration Limited
Freeport Bunkering Co. Limited (Inactive)
Freeport Trading Co. Limited
Marine Agents & Brokers Limited
Nepco Towing Company Limited
First Colony Life Insurance Company
Huntington Beach Company
Iranian Oil Participants Ltd.
Iranian Oil Services (Holdings) Ltd.
P.T. Caltex Pacific Indonesia
Refineria Petrolera de Guatemala-California, Inc.
Caltex Petroleum Corporation
Australian Lubricating Oil Refinery Limited
Boral Limited
Boral Basic Industries Limited

Petrochemical Holdings Limited
Petroleum & Chemical Corp. (Aust.)
Limited
Queensland Oil Refineries, Pty., Limited
Botany Bay Tanker Company (Australia)
Pty. Limited, The
Changi Airport Fuel Hydrant Installation
Pte. Limited
Phoenicia Oil Company S.A.L.
New Zealand Refining Company Ltd., The
The Texas Company (New Zealand) Limited
(Inactive)
South Africa Oil Refinery (Pty) Limited
Ndola Oil Storage Company, Limited
Honam Oil Refinery Company, Limited
Korea Tanker Company, Limited
Batangas Land Company, Inc.
Central African Petroleum Refineries
(Private) Limited
Singapore Refining Company Private Limited
East African Oil Refineries Limited
Singapore Refining Company Private
Limited
Koa Oil Company, Limited
Nippon Oil Staging Terminal Company,
Limited
Tokyo Tanker Company, Limited
Ampol Petroleum Limited
Australian Lubricating Oil Refinery
Limited
H.C. Sleigh Limited
Australian Lubricating Oil Ref. Limited
Botany Bay Tanker Company (Australia)
Pty. Limited, The
Mediterranean Refining Company
Nippon Petroleum Refining Company,
Limited
Pakistan Refinery Limited
Philippine Petroleum Corporation
Societe Reunionnaise Dientreposage
West Australia Petroleum Pty. Limited

EXXON CORPORATION

None

GULF OIL CORPORATION

A/S Jargul
A/S Jargul and Co. K/S
AB Djurgardsberg
Adela Investment Company, S.A.
Albert Rose Chemicals, Ltd.
Allied-General Nuclear Services
Andogas, S.A.
Asia Polymer Corporation
Autobahn-Raststaette Wuerenlos Ag.
Aviation Fueling Services
Bio Research Center Company, Limited
Britama Tankers Limited
Burgan Pension Fund Trustees Limited
China Gulf Oil Company Limited
China Gulf Plastics Corporation
Chinhae Chemical Company, Ltd.
Colonial Pipeline Company
Compagnie D'Investissement Bustibles de Reacteurs a Haute Tp.
"Condor" Industria Quimica, S.A.
Delaware Bay Transportation Company
Det Gronlandske Olieaktieselskab
Dixie Pipeline Company
Eastern Venezuela Gas Transport Company
Ethyleen Pijpleiding Maatschappij (Belgium) S.A.
Ethyleen Pijpleiding Maatschappij (Nederland) B.V.
Explorer Pipeline Company
General Atomic Company
Gulf Canada Limited
Gulf Canada Products Limited
Gulf Canada Resources, Inc.
Gulf Oil Zaire S.A.R.L.
Harshaw-Murata Kabushika Kaisha
Harshaw-Juarez S.A. de C.V.

Harshaw Galvanotecnia S.A.
Harshaw Quimica Ltda.
Hochtemperatur Reaktorbau GMBH
Industrias Vencedor S.A.
Interquimica S.A.
Iranian Oil Participants Limited
Iranian Oil Services (Holdings) Limited
Keydril (Nigeria) Limited
Kuwait Oil Company Limited
Kuwait Oil Company Trustees Limited
Laurel Pipe Line Company
London Oil Refining Company Limited
Mainline Pipelines Limited
Mid-Valley Pipeline Company
Midwest Carbide Corporation
Mozambique Gulf Oil Company
Oil Shippers Services, Inc.
Oklahoma Nitrogen Company
Paloma Pipeline Company
Pembroke Capital Company
Pembroke Cracking Company
Petrosil Oil Company Limited
Plastigama, S.A.
Platte Pipe Line Company
Pol Transport AB
Polyquimicos, S.A.
Raffinerie De Cressier S.A.
Resinas Andinas S.A.
Rio Blanco Oil Shale Partnership
SARNI S.p.A.
Societe de Combustible Pour Reacteurs
a Haute Temperature (Corhat)
Solvent Refined Coal International, Inc.
Sunrise International Company, Limited
Svensk Petroleum Administration A.B.
Svensk Petroleum Largring Tre A.B.
Svenska Petroleum Forvalting A.B.
Taita Chemical Company, Ltd.
Taiwan Plasticizer Corporation
Taiwan VCM Industries Corp.
Venezuela Gulf Refining Company
West Texas Gulf Pipe Line Company

MOBIL OIL CORPORATION

AB Djurgardsberg
Abu Dhabi Petroleum Company Limited
Adria-Wien Pipeline Gesellschaft m.b.H.
Aircraft Fuel Supply B.V.
Airtankdienst Koln
AK Chemie GmbH & Co KG
Akauma Rekisei Kogyo Kabushiki
Alexandroupolis Petroleum Installation S.A.
Allied Asphalts Limited
Alpa Alet Ve Dayanikli Tuketim Mamulleri Pazarlama A.S.
Altona Petrochemical Company Limited
Alyeska Enterprises, Inc.
Alyeska Pipeline Service Company
Ankara Gaz Satis Anonim Sirketi
Arabian American Oil Company
Arabian International Maritime Company Limited
Arabian Petroleum Supply Company (S.A.), The
Aral Aktiengesellschaft
A/S Fjellvegen
A/S Kongens Plass I
A/S Moretral
Associated Octel Company, Limited, The
ATAS - Anadolu Tasfiyehanesi Anonim Sirketi
Atlas Sahara S.A.
Australasian Petroleum Company Proprietary Limited
Australian Synthetic Rubber Company Limited
Autobahn-Betriebe Gesellschaft m.b.H.
Aviation Fuel Services Limited
Aygaz Anonim Sirketi
Basrah Petroleum Company Limited
Bataan Refining Corporation
Bayerische Erdgasleitung GmbH
Bayerische Mineral-Industrie A.G.

Belix
Belridge Oil Company
Benoil S.A.
Bostadsrattsforeningen Basunen, Malmo
Bostadsrattsforeningen Forarsatet, Orby
Bostadsrattsforeningen Silverskatten, Trelleborg
Bostadsrattsforeningen Skepparegarden, Norrkoping
Brazos Heights Housing Incorporated
Brussels Airfuels Services S.C.
Buffalo River Improvement Corporation
Canner's Steam Company, Incorporated
Cansulex Limited
Canyon Reef Carriers, Inc.
Cartoenvases Valencia, S.A.
Carton de Colombia, S.A.
Carton de Venezuela, S.A.
Cartones Nationales, S.A.
Celulosa y Papel de Colombia, S.A.
Central African Petroleum Refineries (Pvt) Limited
Central Kagaku Kabushiki Kaisha
Cercera S.A.
Changi Airport Fuel Hydrant Installation Pte. Ltd.
Chicago Rotoprint Company
Colombianos Distribuidores de Combustibles, S.A.
Colonial Pipeline Company
Combustibles Colmerauer
Comet-Brennstoffdienst GmbH
Comex-Seal Limited
Compagnie Africaine de Transport Cameroun
Compagnie D'Entreposage Communautaire
Compagnie Immobiliere (Comimmo)
Compagnie Regionale de Distribution de Produits Petrolierrs-C.O.R.E. Dis.
Compagnie Rhenane de Raaffinage
Compagnie Senegalaise de Lubrifiants (C.S.L.)

Compania Colombiana de Empaques Bates, SSA
Compania de Lubricants de Chile Limitada
(Copec-Mobil Ltda.)
Companis Mexicana de Especialidades
Industriales, S.A. de C.V.
Consortium Raymond Duez
Constructora Calle 70, S.A.
Cook Inlet Pipe Line Company
CORCOP
Corrugadora de Carton, S.A.
Cyprus Petroleum Refinery Limited
D. Muhlenbruch GmbH
D. Muhlenbruch GmbH & Co. KG
Depot Petrolier de Mourepiane
Depot Petrolier du Gresivaudan
Depots de Petrole Cotiers
Depots Petroliers de La Corse (DPLC)
Deutsche Transalpine Oelleitung GmbH
Dixie Pipeline Company
Drivmedelscentralen AB
Sukhan Services Company
East Japan Oil Development Company Ltd.
Eastern Lease Company Ltd.
Emoleum (Asphalts) Limited
Entrepot Petrolier de Chambery
Entrepot Petrolier de Dijon
Entrepot Petrolier de Mulhouse (E.P.M.)
Entrepot Petrolier de Nancy
Entreprise Jean Lefebvre
Erdgas-Verkaufs-Gesellschaft mbH
Erdoel-Legergesellschaft mbH
Erdoel-Raffinerie Neustadt GmbH & Co. oHG
Erdoelbetrieb Reitbrook
Erdoelraffinerie Gesellschaft mbH in
Liquidation
Faavang Autoverksted A/S
FACEL
Felix Oil Company
Filtroleo-Sociedade Portuguesa de Filtros
Lda.
Filtros De Costa Rica S.A.

Frome-Broken Hill Company Proprietary Limited
Fuso Operations Kabushiki Kaisha
Futuro Enterprises (Christchurch) Ltd.
Futuro Homes (N.Z.) Ltd.
Gaz Aletleri Anonim Sirketi
Geomines-Caen
Geovexin
Gesellschaft fur Unweltschutz und Beseitigung von 01-und chemischen Abfallen Gesellschaft mbH
Ghana Bunkering Services Limited
G.I.E. des Societes Mobil de l'Afrique de L'Quest
Goteborgs Branslesortering AB
Groupement Immobilier Petrolier G.I.P.
Groupement Petrolier Aviation G.P.A.
Groupement Petrolier De Brest (GPB)
Heizoel-Handelsgesellschaft mbH
Hellas Gas Storage Company S.A.
Highgate Associates, Inc.
Home Counties Petroleum Products Limited
Hormoz Petroleum Company
Hotell och Restaurant AB Mobilen Kommanditbolag
Hotell och Restaurant Aktiebolaget Mobilen
Hydranten-Betriebs-Gesellschaft, Flughafen Frankfurt
Imperial Gas Co. of P.R., Inc.
Iranian Oil Participants Limited
Iranian Oil Services (Holdings) Limited
Iranian Oil Services Limited
Iraq Petroleum Company, Limited
Island Exploration Company Proprietary Limited
Istanbul Petrol ve Makine Yaglari Limited Sirketi
Japan Airport Fueling Service Co. Limited
Japan Solar Energy Co., Ltd.
J.E.C.O.P.
Kanto Oil Pipeline Co., Ltd.
Keiyo Sea-Berth Company, Limited

Kettleman North Dome Association
Kobe Port Service Kabushiki Kaisha
Kosmogas (Hellas) Industrial and Commercial Company S.A.
Kygnus Ekika Gas Kabushiki Kaisha
Kygnus Sekiyu Kabushiki Kaisha
Kyokuto Sekiyu Kogyo Kabushiki Kaisha
Les Supermarches De Cote D'Ivoire
Lubricantes del Sur, S.A.
Marceaux & Cie
Matco Tankers (U.K.) Limited
Maury Manufacturing Company, Inc.
Mediterranean Refining Company
Meentzen & Franke GmbH & Co.
Michael Beecham Limited
Mobil Ami, S.A.
Mobil Chemie Belgie N.V. and Mobil Chimie Belge S.A.
Mobil-Comercio, Industria e Servicos Ltda.
Mobil Exploration Gabon Inc.
Mobil Gaz-Mobil Petrol Gaslari Anonim Sirketi
Mobil Korea Lube Oil Industries
Mobil Motor Rest AG
Mobil Oil Angola, SARL
Mobil Oil Cameroun
Mobil Oil Cote d'Ivoire
Mobil Oil Dahomey
Mobil Oil Francaise
Mobil Oil Gabon
Mobil Oil Ghana Limited
Mobil Oil Haute Volta
Mobil Oil Holdings S.A.
Mobil Oil Mali
Mobil Oil Maroc
Mobil Oil Mauritanie
Mobil Oil Niger
Mobil Oil Nigeria Limited
Mobil Oil Nord-Africaine
Mobil Oil Philippines Inc.
Mobil Oil Portuguesa, S.A.R.L.
Mobil Oil Rwanda-Burundi (S.A.R.L.)

Mobil Oil (Switzerland)
Mobil Oil Tchad
Mobil Oil Togo
Mobil Oil Turk Anonim Sirketi
Mobilrex
Mobil Tyco Solar Energy Corporation
Molinos de Carton y Papel, S.A.
M.O.R.E.M.
Morem
Mosul Petroleum Company Limited
Motel Rest SA
Mt. Marrow Blue Metal Quarries Pty.
Ndola Oil Storage Company Limited
Near East Development Corporation
New Zealand Refining Company Limited, The
Nichimo Sekiyu Seisei Kabushiki Kaisha
Norddeutsche Erdgas-Aufbereitungs GmbH
Nordic Storage Company Ltd.
Nottingham Gas Limited
N.V. Rotterdam-Rijn Pijpleiding
Maatschappij
Occidental de Empaques, Ltda.
Octel Associates
Oldenburgische Erdoel Gesellschaft mit
beschrankter Haftung
Olympic Pipe Line Company
Osage Pipe Line Company
P. T. Arun Natural Gas Liquefaction
Company
P. T. Stanvac Indonesia
Pars Investment Corporation
Petrocab
Petrogas Processing Ltd.
Petroleum Development (Cyprus) Limited
Petroleum Refineries (Australia)
Proprietary Limited
Petroleum Services (Middle East) Limited
Petroleum Tankship Company Inc.
Petromin Lubricating Oil Company
Petromin Lubricating Oil Refining Company
Pipe-Lines de la Pallice
Plegadizos para la Industria S.A.

Qatar Petroleum Company Limited
Qualbank, Inc.
Ragosine Oil Company Limited
Rainbow Pipe Line Company, Ltd.
Randhurst Corporation
Reforestadora del Cauca, S.A.
Rhodes Petroleum Installation S.A.
Rivers Court Estates, Limited
Roc Lubricants Limited
Rohoel-Aufsuchungs Gesellschaft mbH
Ruhrgas Aktiengesellschaft
S.A. Mas & Cie
Sanwa Kasei Kogyo Kabushiki Kaisha
Sarni S.p.A.
Saudi Can Company, Ltd., The
Saudi Maritime Company Ltd.
Schubert Kommanditgesellschaft
S.C.I. Du fonds Du Val
Seal Participants (Holdings) Limited
Segher de Mexico, S.A. de C.V.
SENERCO
Seram Societa per Azioni (S.p.A.)
Sierra Leone Petroleum Refining Company Limited, The
R. Simonnet & CIE
Sociedade Portugal Marrocos SARL
Societa Italiana per l'Oleodotto Transalpino, S.p.A.
Societe Africaine de Raffinage
Societe Belge de Transport par Pipeline S.A.
Societe Camerounaise Equatoriale De Fabrication De Lubrifiants "S.C.E.F.L."
Societe Camerounaise d'Entreposage (S.C.E.)
Societe Camerounaise de Depots Petroliers (S.C.D.P.)
Societe Civile de Mustapha
Societe Civile d'Etudes de l'Alimentation en Eau de la Region Industrielle de Port Jerome

Societe Civile Immobiliere
Courcelles-Etoile
Societe Civile Immobiliere de Construction
du 34 Avenue du General Leclerc a
Boissy-St-Leger
Societe Civile Immobiliere de Construction
"La Residence Brune"
Societe Civile Immobiliere du 10 Bd. de la
Republique A La Garenne-Colombes
Societe Civile Immobiliere Kleber-Etoile
Societe Civile Immobiliere La Fontaine
Saint Lucien
Societe Civile Immobiliere Mobil
Societe Dahomeenne d'Entreposage de
Produits Petroliers
Societe d'Armement Fluvial et Maritime
"SOFLUMAR"
Societe de Construction & de Gestion CB 12
Societe de Distribution Castelroussine
(SODICA)
Societe de Gaz D'Oceanic (SOGADOC)
Societe de Manutention de Carburants
Aviation (S.M.C.A.)
Societe de Manutention de Carburants
Aviation Dakar-Yoff
Societe de Manutention de Carburants
Aviation de Tahiti (SOMCAT)
Societe de Maperialx d'Etancheite Pour
Le Enterprises (Meple)
Societe de Renovation D'Emballages
Metalliques (Rem)
Societe d'Entreposage de Bobo-Dioulasso
(S.E.B.)
Societe d'Entreposage de San Pedro (SESP)
Societe d'Entreposage Petrolier au Burundi
Societe d'Habitations a Loyer Modere de la
Seine Maritime
Societe de Renovation d'Emballages
Metalliques
Societe des bitumes et Cut-Backs du
Cameroun
Societe des Etablissements Goux

Societe Des Huiles Lemahieu
Societe du Pipe-Line Sud-Europeen
Societe Francaise Stoner-Mudge
Societe Gabonaise d'Entreposage de Produits Petroliers
Societe Bagonaise de Raffinage
Societe Industrielle des Asphaltes et Petroles de Lattaquie (Syrie) S.A.
Societe Ivoirienne de Fabrication de Lubrifiants (S.I.F.A.L.)
Societe Ivoirienne de Raffinage
Societe Mauritanienne d'Entreposage de Produits Petroliers
Societe Nationale de Raffinage
Societe Nouvelle Raffinerie Meridionale De Ceresines (RMC)
Societe Pizo De Formulation De Lubrifiants (PIZOLUB)
Societe Tahitienne de Depots Petroliers
Societe Tchadienne D'Entreposage de Produits Petroliers
Societe Togolaise d'Entreposage (STE)
Sonarep (South Africa) (Proprietary) Limited
SONEX
South African Oil Refinery (Proprietary) Limited
South Sa katchewan Pipe Line Company
South West Africa Road Binders (Proprietary) Limited
Statfjord Transport A.S.
Station-Service Lunes
Sydney Metropolitan Pipeline Pty. Ltd.
Toulouse-Distribution Produits Petroliers
T. R. Miller Mill Company, Inc.
Tanklagergesellschaft Koln-Bonn
Texoma Pipe Line Company
Thailand Lubricant Products Limited
Thailand Solvent Products, Ltd.
Thums Long Beach Company
Toa Nenryo Kogyo Kabushiki Kaisha

Transalpine Finance Holdings S.A.
Transalpine Oelleitung in Oesterreich
Gesellschaft m.b.H.
Twifo Oil Plantations Ltd.
Union Grafica, S.A.
United Kingdom Oil Pipelines Limited
VOSACEC, S.P.A.
W.A.G. Pipeline Pty. Ltd.
Wako Kasei Kabushiki Kaisha
Werner Weidemann Mineraloelvertrieb
G.m.b.H.
West Shore Pipe Line Company
Western Petroleum Products Limited
Wolverine Pipe Line Company
Wyco Pipe Line Company
Zaire Mobil Oil
Zaire Services Des Entreprises Petrolieres

NEW ENGLAND PETROLEUM CORPORATION

NEPCO, Inc.
The Charter Company

TEXACO INC.

UNITED STATES

Badger Pipe Line Company
Colonial Pipeline Company
Coltexo Corporation
Explorer Pipeline Company
Jefferson Chemical Company, Inc.
Kaw Pipe Line Company
Laurel Pipe Line Company
LOOP Inc.
Olympic Pipeline Company
Texaco-Cities Service Pipe Line Company
Texaco Development Corporation
Texaco Financial Services Inc.
Texaco International Trader Inc.

Texaco Ventures Inc.
Texas-New Mexico Pipe Line Company
Texas-U.S. Chemical Company
The Texas Pipe Line Company
THUMS Long Beach Company
Whitney Supply Company
Wolverine Pipe Line Company
Wyco Pipe Line Company

CANADA

Texaco Canada Inc. and subsidiaries
Texaco Chemicals Canada, Ltd.

LATIN AMERICA

Heddington Insurance Limited
Lubricantes y Tambores del Ecuador, C.A.
Panama Exploration Inc.
Refineria Panama S.A.
Refineria Texaco de Honduras, S.A.
Societe Antillaise des Petroles Texaco
Societe Anonyme de le Raffinerie des Antilles
Texaco Antilles Limited
Texaco Bahamas Limited
Texaco Belize Limited
Texaco Brasil S.A.-Produtos de Petroleo
Texaco Caribbean Inc.
Texaco Chile S.A.C.
Texaco Guatemala Inc.
Texaco Interamerica Exploration Company
Texaco Mexicana, S.A.
Texaco Oil Company
Texaco Panama Inc.
Texaco Paraguay Inc.
Texaco Petroleum Company
Texaco Puerto Rico Inc.
Texaco Trinidad, Inc.
Texaco Uraguay Sociedad Anonima

Texaco West Indies Limited
Texas Petroleum Company
The Pipeline of Puerto Rico, Inc.

EUROPE

Caltex Deutschland GmbH
Caltex Oil S.A.E.
Caltex (Kalteks) Petrol A.S.
Deutsche Texaco A.G. and subsidiaries
Irish Refining Company Ltd.
Mainline Pipelines Ltd.
Norsk Texaco Oil A/S
N.V. Rotterdam Rijn Pijpleiding
Maatschappij
OMW Oberrheinische Mineralolweke GmbH
Pembroke Cracking Company
Rhein-Main Rohrleitung-
transportgesellschaft
Skandinaviska Raffinaderi Aktiebolaget
Sconraff
Societa per Azioni Raffineri Padana
Olii Minerali
s.a. Texaco Belgium n.v.
Texaco A.G.
Texaco Austria Gesellschaft m.b.H.
Texaco Canarias S.A.
Texaco Denmark Inc.
Texaco France S.A.
Texaco Germany Petroleum Inc.
Texaco Greek Petroleum Company S.A.
Texaco A/S
Texaco International Financial Corporation
Texaco (Ireland) Limited
Texaco Limited and subsidiaries
Texaco Luxembourg S.A.
Texaco Malta Inc.
Texaco Netherlands Inc.
Texaco North Sea Norway A/S

Texaco Oil Aktiebolag
Texaco Olie Maatschappij B.V.
Texaco Overseas Tankship Limited
Texaco Portuguesa de Petroleos, Lda.
Texaco Services (Europe) Ltd.
Texaco S.p.A.
Texaco (Spain) Inc.
Transalpine Pipeline
United Kingdom Oil Pipelines, Ltd.

MIDDLE EAST, FAR EAST, AFRICA

Arabian American Oil Company
Mitsui-Texaco Chemicals Company, Ltd.
P.T. Caltex Pacific Indonesia
Societe Malienne des Petroles Texaco
Texaco Africa Ltd.
Texaco Angola-Prospeccao e Producao S.A.R.L.
Texaco Cote d'Ivoire
Texaco Egypt Inc.
Texaco Ghana Limited
Texaco Gabon
Texaco Haute Volta
Texaco Hong Kong Limited
Texaco Indonesia Corporation
Texaco Jambi Inc.
Texaco Japan Inc.
Texaco Korea Inc.
Texaco Marine Investments Ltd.
Texaco Maroc
Texaco Natuna Inc.
Texaco Nauka Inc.
Texaco Niger Inc.
Texaco Nigeria Limited
Texaco Orient Petroleum Company
Texaco Overseas (Nigeria) Petroleum Company
Texaco Overseas Petroleum Company
Texaco Saudia Inc.
Texaco Zaire Inc.

Texaco Overseas Petroleum Company
Texaco Saudia Inc.
Texaco Zaire Inc.

UNITED REFINING COMPANY

Coral Petroleum, Inc.